

## ABSTRACT OF THE DISCLOSURE

A perpendicular magnetic recording head includes a main magnetic pole layer having an inverted trapezoidal cross-section at the face opposing a recording medium. The main magnetic pole layer is formed by plating in a groove which is formed in a resist layer. The width of the resist layer in the track width direction gradually increases from the bottom to the top of the resist layer. This tapered groove is formed by annealing a nontapered groove or controlling the patterning precision of the resist layer. The inverted trapezoidal main magnetic pole layer prevents side fringing when the perpendicular magnetic recording head has a skew angle.